

CA 20N RU 50 - 057 Flea Markets

Retailers

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If you operate a booth or stall at a flea market you are carrying on a business for retail sales tax purposes, and may need a vendor permit.

This guide explains the types of permits and gives examples of sales for which they are required.

PERMITS

There are two types of permits. If your booth will be operating for 30 consecutive days or less, a **single-event** permit is required. If you plan to operate for more than 30 days you will need a **regular** permit. The staff at your local Retail Sales Tax Office will assist you with the appropriate permit application.

TAX TO BE CHARGED

You must charge retail sales tax on taxable goods and services that you sell for 21 cents or more. This tax applies to used goods as well as new ones.

TAXABLE GOODS

The following are examples of taxable goods:

- Prepared food products sold from an eating establishment for a total charge in excess of \$4.00
- Soft drinks except when sold with prepared food products for a total charge of \$4.00 or less
- Candies, snack foods, confections
- Adult size clothing
- Jewellery and engravings
- Antiques, curios and collectors' items
- Handicrafts
- Toys, games and puzzles
- Stamps and coins
- Records and tapes
- Magazines
- Musical instruments
- Sports and recreation equipment
- Pets
- Household items
- Furniture
- Appliances
- Tools and machinery
- Vehicles, including bicycles

PURCHASING FOR RESALE

As a vendor, you may purchase the goods you plan to sell **without** paying retail sales tax to your suppliers. You will need to give each supplier a valid purchase exemption certificate. Sales Tax Guide 104 has details.

Finally, you are required to keep good records of all your business transactions, including your purchases, the sales you make to customers, and the sales tax you collect and remit.

The information in this publication is only a guideline. For more specific information, please consult the Retail Sales Tax Act or contact your local Retail Sales Tax Office listed in the blue pages of your telephone directory.

Pour obtenir cette publication en français, veuillez communiquer avec votre bureau régional de la Taxe de vente au détail.

